



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

THE STATUTE RAILROAD LAWS OF NEW YORK, containing the General Railroad Law, the General Corporation Law, the Stock Corporation Law, the Statutory Construction Law, the Rapid Transit Act, the Condemnation Law, &c., with Numerous Citations, &c. By GEORGE A. BENHAM, of the Troy Bar. Albany, N. Y.: W. C. Little & Co. 1894.

One of the most striking evidences of the growth and development of our country is the number of books that has appeared of recent years, dealing with the laws peculiar to the larger and wealthier states. In the early years of the century, and, indeed, until a quite recent date, such works would have gone begging for a publisher, for they could only have commanded a very limited *clientele*. But now they are a necessity, since development along different and sometimes contradictory lines has rendered the law of one state often wholly inapplicable to another; and the accumulated mass renders a general work too bulky for handy reference.

In this volume, however, the author has not wholly confined himself to the law of his own state; he has also included the Interstate Commerce Act, and has referred to numerous decisions from other states, as well as from England, tending to explain the construction of the New York Statutes. This, of course, lends much additional value to the book, and redeems it from the accusation of mere provincialism, which might be successfully urged against some works of a similar scope, notably one published some years ago, that professed to treat of the subject of mandamus under the laws of the same state.

In scope and execution this book proves an excellent development of its author's idea, and compares very favorably with other works on the same lines, such as Weimer on Railroads, to quote the most recent example. Of course, its usefulness is limited by its scope to the state with whose laws it deals; but to the lawyers of that state it is indispensable.

R. D. S.

THE FEDERAL INCOME TAX EXPLAINED. By JOHN M. GOULD AND GEORGE L. TUCKER, Authors of "Notes on the United States Statutes." Boston: Little, Brown & Co. 1894.

Whatever may be the outcome of the present contest before

the Supreme Court over the constitutionality of the new Income Tax, this little book will be widely read. It is simply a clear and concise account of the construction put by the courts and by the Department of Internal Revenue upon the various clauses of the former Acts of this character, and a well drawn comparison between the provisions of the earlier laws and those of the Act of 1894, which, if it withstands the present assault upon its general constitutionality, will doubtless prove a fruitful field for future contests in which the interpretation of its separate clauses will figure.

The book is thoroughly well arranged in the form of an annotation, the decisions upon each point of the previous Acts being grouped under a brief statement of the point itself. The authors have wisely abstained from entering upon any discussion of the wisdom or folly, constitutionality or unconstitutionality of the law. They have merely offered, in a practical and convenient form, the data which every lawyer, in whose hands is placed a case, under this law, will refer to. The exhaustive index adds materially to the value of the book.

W.

LICENSE LAWS. ALL LICENSE LAWS RESTRICTING INTER-STATE COMMERCE ARE UNCONSTITUTIONAL. Chicago: J. A. SHEPARD, Publisher.

The defendant in the case of *City of Titusville, Pennsylvania, v. J. W. Brennan*, 153 U. S. 193, was an employé of the publisher of this little pamphlet, which contains a history of the case, and a copy of the decision of the court of last resort. Accompanying it is a leaflet in which are set forth what the author considers the steps advisable to be taken by "drummers" for their protection in case they are arrested for selling without a license when engaged in interstate commerce.

The Collector Publisher Company (Detroit) has issued two more of the excellent quizzers, or series of questions and answers, for students preparing for examination for admission to the bar, etc., No. 12, on Agency, and No. 13, on Partnership. Mr. WM. C. SPRAGUE is the author and compiler of these little books, and much credit is due his thoroughness in covering the ground of his subjects, and the order in which he has arranged the questions and answers. Quizzers on Blackstone, on Domestic Relations, Criminal Law, Torts, Real Property, Constitutional Law, Contracts, and on Negotiable Instruments, have already made their appearance, and others are to follow.